20-P

Previous references.

File No. 218-09.

1909.

Serial Nos. 1-2.

(S. R.)

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-2.

Part B. for august 1910.

SUBJECT.

Re, Stamp duty on cheques drawn in the C+M, Station Bangalore or British India and negotiated in Mysore.

---

1. From the F.A. Resident No. 2448 D 21/4/10. Requests to be furnished with 3 copies of any notification exempting from Stamp duty in Mysore on cheques drawn in the C+M Stn of Bangalore or British India & negotiated in Mysore.

2. To the F.A Resident. No. Pol. 138 D. 16/8/10. States that note no 1 D 13/6/1890 was issued by the Durbar remitting the Stamp duty chargable on cheques drawn in British India, and that this continues to be in ~~G. R. S. 58~~ force in the State and that no Separate notification was issued for the C+M Station

G.R.S. 11] 1909.

GENERAL AND REVENUE SECRETARIAT.

(SM)

NOTES.

File No. 28-09

FILE HEADING.

Stamp duty on Cheques drawn in the C & M. Bk of Bangalore or British India and negotiated in Mysore

From The Resident in Mysore

No. 2468 Dated 21/4/09 Received 21/4/09

Diary No. 4258 | Enclos. 2 Spare Copies. | Serial No. 1

BRIEF ABSTRACT OF LETTER.

Requests to be furnished with a copy of any rule exempting from Stamp duty in Mysore on Cheques drawn in the C & M. Bk of Bangalore or British India negotiated in Mysore.

NOTES AND ORDERS.

In the letter under disposal the Residency enquires whether there is any rule in force in Mysore exempting ~~Cheques Drawn~~ from the Stamp duty in Mysore

NOTES—First sheet

GPB—30,000—3-4-07.

S/2 File No. 218 of 1909

2 C

Serial No.

Cheques drawn on the Civil & Military Sub Treasurer Bangalore or Br. India on which full Stamp Duty is paid there and negotiated in Mysore.

2 By Clause 3 of the Second Schedule to para 2 of Notn. No 1 of 13th June 1890 (Legislative Dept) "Cheques drawn in British India on which the full rate of Stamp Duty is paid there are exempt from Stamp Duty when they are negotiated in Mysore and the order continues to be in force tho. it was issued under the Stamp Act I of 1879"

No reference seems to have been made in the Notn to the Cheques drawn in the Civil & Mily. Sub Treasurer Bangalore & negotiated in Mysore as it has been all along considered that the former forms part & parcel of the Mysore Territory. (vide page 51 of the Rules in S/2144-06)

Re Page 90 of the Consolidation proof

S

NOTE—Contn. sheet.

GPB—55,000—27-4-09

Serial No.

The point for consideration is whether it is necessary to issue a Note more specially exempting the Cheques drawn in the Cantonment of Bangalore & negotiated in Mysore or whether the existing Note is enough for the purpose. If it is considered enough 3 typed Copies or extracts of the Note of the 13th June 90 may be sent to the Residency

(1)

3 It is also a point for consideration whether it is necessary to issue ~~the~~ under the new Stamp Rules the Notifications issued under the old Act I of 1879 which contains the exemptions now provided for orders ?

(2)

Draw
28/4/10

SM 28/4/10

4 (1) it seems to be necessary that we should specifically exempt from Stamp duty Cheques drawn

NOTE—Contn. sheet.

GPB—55,000—27.4.09

G. R. S. 12]
General and Revenue Secretariat.

File No. 218 of 1909

Serial No.

in C & M St^n just as we have done in regard to similar documents Executed in British India. In a political sense C & M St^n is part of Mysore territory and not of British India ~~and as such is also~~ and we should therefore interpret the notification of June 1890 as really excluding C & M St^n. The definition of British India given in our General Clauses Act of 1899 includes C & M St^n and this is desirable because it will not be possible always in legal enactments to provide specially for the case of C & M St^n. But the notification of 1890 was issued under the old Stamp Reg^n Act, that is prior to the ~~introduction~~ passing of the General Clauses Regulation and it is therefore doubtful whether we can attach to the expression "British India" in that notification the extended signification adopted in the General Clauses Reg^n.

5 The best way out of the

though probably the framers of that notif^n ~~not~~ thought that it applied to C & M St^s also

N

NOTE—Contn. sheet.

PB—55,000—27-4-09

G. R. S. 12]
General and Revenue Secretariat.

File No. 28 of 1909

Serial No.

difficulty would be to reissue the same old notification under the new Stamp Act. So that the Expression B. India may include C & M. Stn also. (Please see see 20 Gen clauses Regn Vol II Mysore Code Point no (2). Please see see 24 of the Gen clauses Regn However if the Suggestion made above is accepted this point also will be met

27/4/10. SH

Secy) 2nd opr

SB
28/4/10

SH
29/4/10.

3799. 6 reported

There is a decision I believe about the Stamps of C & M Stn being sufficient for Mysore. Put it up please & also the new rule be have issued & about Mysore Stamps being used for docts executed here. I believe it is in the file in which the question of Stamps being supplied free of cost to C & M

NOTE—Contn. sheet.

GPB—55,000—27.4.09

G. R. S. 12]
General and Revenue Secretariat.

SM File No. 218 of 1909

Serial No.

Station -

30/4/10
7/5

... The notification is in force and refers to Cheques drawn in Br. India. The C & M Stns is either part of Br India or of Myssore. If the former, the Notn applies: If the latter, the Stamp there would be all right. On this reasoning, nothing further would be necessary; and as a matter of practice, it is believed that ~~no Stamp~~ Cheques drawn in ~~Br. In~~ C & M Stns are never regarded as unstamped.

[The depn in the Genl Cl. Regns does not help the matter at all, as there is probably a distinction between 'governed' & 'administered', and C & M. Stns is merely administered on behalf of this Government]

* N. is respectfully subd that if a British one anna stamp were used - as it seems it could be - then it appears it cannot be considered as the proper stamp. mb 19/5/10

NOTE—Contn. sheet.

GPB.—55,000—27-4-09

G. R. S. 12]
General and Revenue Secretariat.

S/4 File No. 218 of 1909.

Serial No.

8 Perhaps it may be best to issue a notn about the C & M Stys & we may offer to do so if the Hon'ble the Resident wishes.

9 Please draft a reply on these lines & submit to the Dewan.

10/5/10

11/5/10 14. 5. 10

12 Dr approved

Sree 9/5/10

13 (1) A draft on the above lines is put up.

9/5/10 11/5/10

14 (2) The cheques drawn on the C & M St^y are stamped with the British one anna (postage) stamps. This is not a Mysore Stamp in the sense that it is not of Mysore manufacture. If we accept the documents stamped accg the laws of C & M St^y as good in Mysore - irrespective of the kind and description of Stamps used - then there seems to be no objection to the

This appears to be the correct view to take

NOTE—Contn. sheet.

GPB—55,000—27-4-09

Serial No.

issue of the draft — Else, the draft may require revision.

13 Resubmitted to 2nd Cr.

S/

Rs 7 6 0

4/6/10.

14 Please make out a fair copy of the draft as amended by me & put up a draft Note & submit to the Dewan.

9/6/10

S/

9/6/10.

15 I am sorry my note no (2) above is slightly inaccurate, inasmuch as it may not be correct to say that all cheques drawn in the C & M station are stamped with British postage stamps. Even if adhesive stamps are used this is no doubt the proper thing to do (vide Govt of India Notification dated 7th Dec '06) but in practice Cheque books are impressed with impress Govt Stamps thro' the Collectors of C & M Stations before they are issued to their Constituents.

X No 4870 I.A.

held by Bankers in the C & M Sta

GPB—55,000—27-4-09

G. R. S. 12]
General and Revenue Secretariat.

SR File No. 218 of 1909

Serial No.	
2	To the A Resident No Pol 138 D/10-8-10 States that notifn no 1 D. 13.6.1871 was issued by the Durbar remitting the Stamp Duty Chargeable on cheques drawn in Br India & that the Customs Tolls in force in the State & that no separate notifn was issued for the C/M Station

NOTE—Contn. sheet.

GPB—55,000—27-4-09

218-09 (1)

D 4255

Rel: 1638

D 21-4-10

No. 2448

From

Major W. G. GREY, I. A.,
FIRST ASSISTANT to the RESIDENT in MYSORE.

To

SA 218-09
Gen.

The Dewan of Mysore.

Dated Bangalore, 21st April 1910.

Sir,

A cheque drawn in Mysore or the Civil and Military -- Station of Bangalore, on which the full rate of stamp duty ---- chargeable has been paid there, is exempt from stamp duty in -- British India under a Notification of the Government of India in the Finance Department No.3616-Exc., dated the 16th July --- 1909, a copy of which is forwarded herewith. Similarly a --- cheque drawn in Mysore or in British India under similar circumstances is exempt from stamp duty in the Civil and Military Station of Bangalore under Foreign Department Notification No. 2461-I.B., dated the 23rd December 1909, a copy of which is also forwarded herewith. The Resident will be glad to be informed whether there is a similar notification in force in Mysore --- remitting the duties chargeable under the Mysore Stamp Law on cheques

clean copy 218

G.R.S. 26]

File No. 69

Serial No. 2

Diary No. of letter replied to 4255

8-8 to 14th.

Fol: No. 138

& 1 Enclosure

General and Revenue Secretariat

(SR)

, *the* 190

To The J.A. Resident in Mysore

Date of issue 10-8-1910

Signed by

Mr. S. Balasundaramiyer

I am directed to acknowledge the receipt of your letter No 2448 of 21st April 1910 enquiring whether there is a notification in force in Mysore remitting the Stamp duty chargeable

over.

SUBJECT.

9/8

under the Mysore
Stamp Law on
Cheques drawn in the
Cantonment of Bangalore
or in British India
on which full Stamp
duty has been paid
there and if so to be
furnished with Copies
of such Note.

2. In reply I am
to state that the
Resident issued a
Note No 18 (3) dated 30th June 90 (Copy enclosed)
in the Legislative Dept
remitting the Stamp
duty chargeable
on Cheques drawn
in British India.
This Notification
continues to be in force
in the State. No
separate Notification
was issued for the
Cantonment of Bangalore

List of enclosures,

One

Copied by

Examined by

GPB—10,000—28-5-08

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation Sheet draft form.*)

Bangelore as though under the administration of the Civil the Resident it Continues to be part of Mysore and it was considered that the Stamps used there were Mysore Stamps. Hence the Stamps (one cannot postage Stamps) are now generally used for cheques drawn on the Cantt. Stn which are not Mysore Stamps a separate Note referring to such cheques will be now issued) A Copy of the draft Note is

* the use of adhesive Stamps of British manufacture for Cheques drawn within the limits of the C & M St Bangelore cannot is permitted now by Govt of India vide No 4871/91-A dated 7th Dec 06 a separate notification Covering such Cases will now be issued by the Govt.

MGCPB—30,000—5-4 05

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation Sheet draft form.*)

C&Le. Act of Geo. 4 before is extended by Bp. Indra of Nagpore & the Governor, the Indra & the Bp. of Nagpore 1890 refd to, & the said Act of the latter ~~shall~~ would be all right. On the reasoning ~~that~~ ~~cheques~~ ~~drawn~~ ~~in~~ ~~the~~ ~~C&L~~ ~~Act~~ the issue of a separate Indra specially ~~exempting~~ ~~the~~ exempting the Stamp duty on cheques drawn in the C&L Act of Geo. 4 before is not in the opinion of the Govt ~~was~~ not considered by the Govt ~~Govt~~ necessary & however, ~~the~~ ~~question~~ of the Govt should the Govt is a different opinion in the matter ~~Govt~~ ~~Govt~~ ~~Govt~~

Please see note written regarding letter
ml 19/5/10

No difficulty arises as the Stamp used in C&L St. would be regarded as sufficient for the validity of the document in question.

for cheques drawn in the C&L Stat. which are last cheques stamps, a separate notification ~~specially~~ exempting ~~the~~ ~~Govt~~ such cheques will be now issued. A copy of the draft Govt is appended.

MGCPB—30,000—5-4-05.

the Dunbar have no objection
to the issue of such a ~~grant~~ separate
Court to ~~the Defendant~~
~~Successor~~ his heirs
~~it may be right~~
~~with the Corporation~~ &